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ABSTRACT

Information on the Interagency Auditor Training Center is presented. Background includes data on establishing the center, organization, funding, training facilities, and State and local government auditors' participation. General course information includes who may attend, list of courses offered, tuition costs, prerequisites, and additional information. Six appendices are included. (CK)

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THE INTERAGENCY AUDITOR TRAINING CENTER BULLETIN

FOR FISCAL YEAR 1973

Interagency Auditor Training Center
Washington, D. C.

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INTERAGENCY AUDITOR TRAINING CENTER

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Arthur L. Litke

FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION
NATIONAL OFFICE: 727 SOUTH 23rd STREET, SUITE 120, ARLINGTON, VIRGINIA 22202
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July 3, 1972

Mr. Elwood A. Platt
Director, Interagency Auditor
Training Center
Department of Commerce
Woodmont Building
8120 Woodmont Avenue
Washington, D. C. 20014

Dear Mr. Platt:

The need for professional development of auditors at Federal, State and local levels has never been greater. The cries for propriety and economies in government activities are loud and clear. They will not easily be silenced in the years ahead. Auditors at various levels of government have an unprecedented opportunity to make significant contributions and be responsive to the contemporary needs of citizens. To do this, they must be a true professional - one who is familiar with modern audit technology and competent in the use of the latest audit tools. Their sphere of competence must also extend beyond auditing into the various management disciplines.

Auditors comprise a significant portion of the total membership in the Federal Government Accountants Association. Our Association is extremely appreciative of the major contributions that the Interagency Auditor Training Center has made to the professional development of its auditors in recent years. We are delighted to endorse the activities of the Center. We send our congratulations for past accomplishments and our expectations that the Center's activities will be continued and expanded.

Sincerely yours,

Arthur L. Litke
President

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INTERAGENCY AUDITOR TRAINING CENTER

Background

A. ESTABLISHING THE CENTER

One of the major problems that confronts a federal audit organization is the training and professional development of its audit staff.

Although some types of auditor training are available at various outside institutions, organizations and groups, it is entirely too fragmented to permit proper planning, and generally has not been fully responsive to the needs of the Federal auditor.

Larger audit organizations, such as the General Accounting Office and the U.S. Army Audit Agency, are currently providing their audit staffs with formalized in-house training. However, the smaller audit organizations are unable to provide their staffs with similar training internally because of the resources required to conduct a formalized training program.

Accordingly, on December 5, 1967, under the leadership of the Department of Commerce, representatives of several of the smaller audit agencies met to discuss ways and means to solve their individual training problems. As a result of this meeting, it was unanimously agreed that the training needs of smaller organizations could best be met by a cooperative pooling of resources, in terms of funds for administering the program and in providing instructors to teach.

Therefore, it was proposed by representatives of eight Federal agencies that they join forces and develop and institute a joint training program to accommodate the training needs of all participating organizations. A prospectus was prepared for submission to the U.S. Civil Service Commission for approval since this agency is empowered to promote and coordinate interagency training among Federal agencies.

B. APPROVAL AND AUTHORITY

On May 13, 1968, the objectives of the Center were approved by the U.S. Civil Service Commission pursuant to the Government Employees Training Act of 1958 and Executive Order 11, 348,

dated April 20, 1967. Both of these directives encourage the establishment of interagency training as one of the most effective means of providing developmental opportunities to federal employees. The Commission requested that the training be made available to Government agencies and departments other than the sponsors. Accordingly, the Center actively solicits and encourages participation from all Federal Agencies. The Commission also requested that the training be given in strategic locations in addition to the Washington, D. C. area.

Also, on November 18, 1968, in a speech to the "Management Techniques for Auditors" class, the Honorable Frank H. Weitzel, then Assistant Comptroller General of the United States, said that he, the Comptroller General, and the entire U.S. General Accounting Office wholeheartedly endorse the objectives of the Center.

C. MISSION

The Interagency Auditor Training Center is the only Federal facility with the mission of conducting interagency training orientated to the specific needs of the Government auditor. The objective of the Center is to make available to all Government auditors a comprehensive training program in which they might participate without regard to size or audit training facilities of their own offices. This training program may be used by:

1. Audit offices which do not have a training program or in-house training facilities.
2. Audit offices which do have in-house training facilities.

Courses offered by the Center can give the first group a comprehensive training program and the courses can supplement and add variety to the audit training programs of the second group. The courses can bring about an exchange and cross-fertilization of ideas for both groups. The training program of the Center is a means to assist all audit offices to satisfy their training needs and discharge their responsibilities in consonance with the Government Training Act.

D. ORGANIZATION

The Center is organizationally located in the Office of the Assistant Secretary for Administration, Department of Commerce. It is managed by a Director who reports administratively to the Deputy Assistant Secretary for Administration and the Assistant Secretary for Administration.

Representatives of the eleven sponsors act as a Board of Directors and meet with the Director to discuss broad policies and major problems as the need arises.

The Director, representatives of the sponsoring offices, and other qualified federal personnel serve as instructors.

E. FUNDING

The Center is basically supported and sponsored by eleven Federal agencies who annually contract to contribute funds in payment for anticipated enrollments. Such commitment of the sponsors covers the minimum operating expenses of the Center. Additional funds from nonsponsors permit improvement and expansion of the Center's capabilities.

F. TRAINING FACILITIES

In January 1971, the Center moved to new and larger quarters in the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland 20014, a suburb of Washington, D. C. For mailing purposes, however, we continue to use Washington, D. C. in our address.

The Center has two fully equipped classrooms, a student lounge and administrative offices on the sixth floor. The primary classroom (48′ x 22′) has seven windows with a view of the National Naval Medical Center and the National Institutes of Health. This location provides an atmosphere conducive to study and away from the turmoil of the downtown Washington area.

For local residents, a three level Montgomery County parking lot is located next to the building with parking meters where one can park for three hours for twenty-five cents up to a maximum of twelve hours for one dollar.

For out-of-town students, limousine service is available from either National or Dulles Airport direct to the following hotels, all of which are located in Bethesda, Maryland and are within walking distance of the Center:

Bethesdan Motor Hotel
Holiday Inn
Ramada Inn
United Inn of America

G. STATE AND LOCAL GOVERNMENT AUDITORS' PARTICIPATION

1. Intergovernmental Cooperation Act of 1968

The Intergovernmental Cooperation Act of 1968 (Public Law 90–577), approved October 16, 1968, enabled the Center to extend its training opportunities to state and local government auditors.

Section 301 of this Act conferred blanket authority upon all federal departments by authorizing "all departments and agencies of the executive branch of the Federal Government which do not have such authority to provide reimbursable specialized or technical services to state and local governments." "Specialized or technical services" was defined in Section 108 to include training activities.

OMB Circular No. A 97, issued on August 29, 1969, promulgated the rules and regulations for providing the specialized or technical services to state or local units of government pursuant to the Act. In accordance therewith, the Center is authorized to offer its training courses to state and local governments.

In fiscal year 1972 the Center had 336 state enrollments with forty-nine states participating, as indicated in Appendix III.

Courses designed exclusively for State and local auditors will be offered in fiscal year 1973 as indicated in Appendix I.

2. Intergovernmental Personnel Act of 1970

The Intergovernmental Personnel Act of 1970 (Public Law 91–648), approved January 5, 1971, is designed to reinforce the federal system by strengthening the personnel resources of State and local governments and improve intergovernmental cooperation in the administration of grant-in-aid programs.

These objectives will be accomplished under various provisions of the Act:

1. To provide grants for improvement of State and local personnel administration
2. To authorize Federal assistance in training State and local employees
3. To provide grants to State and local governments for training of their employees

The Center does provide audit training opportunities to State and local governments under certain provisions of the Act. Those interested in having the Center assist them in strengthening their audit personnel resources should contact the Center Director to explore this possibility.

H. FISCAL YEAR 1972 ACTIVITIES

1. Courses and Enrollments

The Interagency Auditor Training Center has been in existence for four years, becoming operative on August 12, 1968. It is interesting to note the growth and progress of the Center as

evidenced by the increased number of courses offered and increased enrollments, as follows:

Fiscal Year	*Number of Courses Offered*	*% Increase Over 1969*	*% Increase In Enrollments Over 1969*
1969	18	—	—
1970	28	55%	65%
1971	36	100%	134%
1972	48	167%	172%

In addition to the sponsoring agencies, the Center had participants from 55 other federal agencies and/or organizational units (as indicated in Appendix IV) during fiscal year 1972.

2. Other Significant Accomplishments

During fiscal year 1972, the Center expanded the scope and depth of its operations. Significant accomplishments or actions taken include:

a. Expansion internationally by conducting 8 courses in Kaiserslautern, Germany.
b. Conducting tailor-made courses:
   (1) Auditing Systems Supported by ADP Equipment for New York State Department of Labor
   (2) Law Enforcement Assistance Administration Training Program for State Auditors
   (3) U.S. Postal Service Auditor Training Course
c. Conducting three courses concurrently:
   (1) LEAA Training Program for State Auditors
   (2) Planning, Managing and Reporting for Audit Managers and Supervisors
   (3) Successful Audit Report Writing/Developing and Presenting Audit Findings in the Virgin Islands
d. Conducting courses at the site:
   (1) Albany, New York
   (2) Juneau, Alaska
   (3) St. Thomas, V. I.
   (4) Oklahoma City, Okla.
   (5) San Francisco, Calif.
   (6) Kaiserslautern, Germany
e. Enrollment in training courses by students from Possessions, Territories or Commonwealths:
   (1) American Samoa
   (2) Guam
   (3) Puerto Rico
   (4) Virgin Islands
f. Joint sponsorship of Statistical Sampling Auditor Training course with The General Accounting Office.
g. Addition of new courses to curriculum: e.g. Executive Development for Auditors II, and Planning, Managing, and Reporting for Audit Managers and Supervisors.

h. Conducting courses under the Provisions of the Intergovernmental Personnel Act, e.g. Statistical Sampling for Alaska.

I. FISCAL YEAR 1973 ACTIVITIES

1. Scheduled Courses

During fiscal year 1972, the Center conducted 48 courses. This represents an increase of 167% over the 18 courses offered during fiscal year 1969, its first year of operation. The training courses scheduled for fiscal year 1973 are listed in Appendix I. During the year additional courses may be added as needed.

2. Tailor-Made Courses

In addition to our regularly scheduled continuing courses, the Center has embarked on a program of tailor-making courses to fit the specific audit training needs of federal, state and local audit agencies. The following tailor-made courses are scheduled for fiscal year 1973.

(a) U.S. Postal Service Auditor Training Course

The Interagency Auditor Training Center in cooperation with representatives of the U.S. Postal Service Inspection Service has developed a one-week training session for recently employed Postal Service auditors.

(b) Auditing Systems Supported by ADP Equipment

The Interagency Auditor Training Center in conjunction with the Department of Labor, Division of Employment, State of New York has developed a one week training program for Unemployment Insurance Bureau personnel to assist such personnel in developing the skills necessary in auditing the expanded EDP system. Such specially designed training program provides a workable approach to the increasing number of computerized payroll systems encountered by State audit personnel.

(c) LEAA Training Program for State Auditors

The Interagency Auditor Training Center, in cooperation with the Office of Audit, Law Enforcement Assistance Administration, Department of Justice has developed a two-week training session for State Auditors associated with the LEAA programs. This training program is designed to increase the auditors' proficiency in making more effective audits of LEAA programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.

3. Overseas Courses

During fiscal year 1973, the Center contemplates conducting several courses outside the continental United States for which negotiations are currently under way.

AWARDS

Mary C. Bromage, Professor of Written Communication, University of Michigan, is shown receiving the Interagency Auditor Training Center Award from the Center Director for her selection as the "Instructress of the Year" for fiscal year 1972. Mrs. Bromage is the course instructress for the successful "Written Communication for Auditors" class.

Arthur J. Wilburn, Chief, Management Division, Defense Contract Audit Agency, recipient of the "Award of Merit" in recognition of his outstanding efforts in conducting audit training for the Interagency Auditor Training Center during FY 72.

Richard A. Stearns, Chief, Employee Development Division, Department of Commerce, recipient of the Interagency Auditor Training Center Award in recognition of his outstanding efforts in furthering the interests of the Center during fiscal year 1972.

Recipients of the First Maurice H. Stans Award for Distinguished Federal Financial Management are shown with the sponsor of the Award. At the left is John P. Abbadessa, Controller, Atomic Energy Commission; while at the right is J. Patrick Dugan, Senior Vice-President and Treasurer-Controller, Export-Import Bank of the United States.

Romayne Kareen, of the Alaska State Internal Auditor's Office, listens attentively during a recent training session at the Center.

INTERAGENCY AUDITOR TRAINING CENTER

General Course Information

A. WHO MAY ATTEND

The Center is basically supported and sponsored by eleven Federal agencies, however, the Center actively solicits and encourages participation from all Federal agencies as well as state and local governments. Students from foreign countries are also welcome to participate.

B. LIST OF COURSES OFFERED

A chronological list of courses offered during a fiscal year and a brief description thereof is distributed as soon as the schedule is made firm.

Subsequently, approximately 30 to 60 days before each scheduled course, a brochure is prepared and disseminated. The brochure contains more specific details on the course, such as subject matter, instructors, nominating procedures and other information.

C. NOMINATIONS

Nominations are made as follows:

1. Federal Agencies

Nomination-Registration for Training, Optional Form 37, should be submitted for each nominee to:

Registrar
Interagency Auditor Training Center
Woodmont Building—Room 607
8120 Woodmont Ave.
Bethesda, Maryland 20014

2. State, Local and Foreign Governments

A letter from an authorized official should be submitted to the above containing the following information:

a. Course title and dates
b. Nominee's name, position, title, salary level and brief description of duties
c. Office address to which bill should be forwarded
d. Nominee's office telephone number

Nominations should be made as early as possible in advance of the course dates to insure confirmation. The nomination deadline is generally the Friday preceding the beginning of each class.

Confirmation of accepted nominations is made immediately and the appropriate agency official is so notified.

D. TUITION COSTS

The Interagency Auditor Training Center is operated as an independent reimbursable cost center under a Working Capital arrangement. All costs of the Center relevant to developing and conducting training programs on a national level must be recovered through tuition charges. The tuition for each course covers all of such costs plus an equitable share of Center administrative costs.

The Center is currently scheduling 2-day, 3-day, 4-day and 5-day courses. Tuition costs for each enrollee are as follows:

2-day courses	$ 90.00
3-day courses	130.00
4-day courses	170.00
5-day courses	185.00

E. PREREQUISITES

A suggested grade level is given for each course which should be used as a general guideline to insure maximum benefit from the instruction.

Other than this general criteria, a prerequisite is recommended only for the following courses:

Course	*Recommended Prerequisite*
Statistical Sampling in Auditing II	Statistical Sampling in Auditing I or equivalent instruction
Auditing Systems Supported by ADP Equipment II	Auditing Systems Supported by ADP Equipment I or equivalent instruction
Auditing Systems Supported by ADP Equipment III	Auditing Systems Supported by ADP Equipment I and II or equivalent instruction

F. LOCATION

All courses are to be given in the Center classrooms located on the sixth floor of the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland, unless otherwise stipulated on the brochure. For out-of-town courses, enrollees will be advised by phone or letter of the specific location. Generally such courses will be held in a downtown location or a federal facility.

G. INQUIRIES AND ADDITIONAL INFORMATION

Written or telephone inquiries regarding the activities of the Center are welcome. Further information may be obtained by telephoning area code 301, 495–6351 or IDS code 179-6351, or by addressing your correspondence to the Director at the Center.

H. MAILING LIST

Individuals and/or offices desiring to be placed on our mailing list for all future brochures and/or literature should so advise the Center. Removal from the mailing list will be made upon written request and by forwarding a complete coded address label of the latest correspondence received from the Center.

I. HOTEL ACCOMMODATIONS

The Center will make hotel reservations for enrollees at either of the following motels at the special indicated reduced rate, when requested by the student:

Hotel and Address	*Telephone No. (Area Code 301)*	*Single Rate*	*Double Rate*
United Inn of America 8130 Wisconsin Ave. Bethesda, Md. 20014	656–9300	$17.00	$22.00
Bethesdan Motor Hotel 7740 Wisconsin Ave. Bethesda, Md. 20014	656–2100	$14.00	$18.00

The United Inn of America is located directly across the street from the Center and serves a free continental breakfast. The Bethesdan Motor Hotel is located four blocks away.

The Registrar should be informed that a hotel reservation is desired when registering by either Optional Form 37, letter or phone specifying at which of the foregoing two hotels, reservations are desired. Early advice is requested to insure reservation as requested. Sponsor's representatives should also ascertain such information for their registrants.

In addition, students desiring other accommodations, may make their own reservations at the following hotels:

Hotel and Address	*Telephone No. (Area Code 301)*	*Single Rate*	*Double Rate*
Ramada Inn 8400 Wisconsin Ave. Bethesda, Md. 20014	654–1000	$18.00	$22.00
Holiday Inn 8120 Wisconsin Ave. Bethesda, Md. 20014	652–2000	$20.00	$26.00

MILESTONES

500th State Auditor to Attend Classes at the Center: Mary Ellen Henderson, Fiscal Officer, State of Arkansas

3000th Federal Auditor to Attend Training Classes at the Center: Jerome S. Persh, Dept. of Transportation, Washington, D. C.

200th International Student to Attend Classes at the Center: Sylvia Salgado, Puerto Rico Crime Commission

APPENDIX I

U.S. DEPARTMENT OF COMMERCE INTERAGENCY AUDITOR TRAINING CENTER

Training Courses Offered in Fiscal Year 1973*

Course Title	*Page*
A. INTRODUCTORY AUDIT TRAINING	
1. Effective Governmental Auditing I	19
2. Effective Governmental Auditing II	19
B. TECHNICAL AND REFRESHER TRAINING	
1. Successful Audit Report Writing	19
2. Developing and Presenting Audit Findings	20
3. Operational Auditing	20
4. Senior and Semi-Senior Audit Training	20
5. Semi-Senior Training	20
6. Written Communication for Auditors	21
C. ADVANCED AUDIT TECHNIQUES	
1. Auditing Systems Supported by ADP Equipment I	21
2. Auditing Systems Supported by ADP Equipment II	21
3. Auditing Systems Supported by ADP Equipment III	21
4. Auditing Security in an ADP Environment	21
5. Statistical Sampling in Auditing I	22
6. Statistical Sampling in Auditing II	22
7. Flow Charting and Its Applicability to Auditing	22
D. SUPERVISORY AND EXECUTIVE TRAINING	
1. Seminar for Audit Managers	22
2. Executive Development of Auditors I	22
3. Executive Development of Auditors II	22
4. Audit Manager Seminar on GAO Requirements	23
5. Planning, Managing and Reporting for Audit Managers and Supervisors	23

* Course dates will be separately announced by brochure and mailed as a supplement to this Bulletin.

APPENDIX I
continued

Course Title	*Page*
E. STATE AND LOCAL AUDITOR TRAINING	
1. Development of Indirect Cost Allocation Plans For State and Local Governments Under OMB Circular A–87	24
2. Specialized State and Local Government Auditor Training, Course #1 (In Process of Development)	24
3. Specialized State and Local Government Auditor Training, Course #2 (In Process of Development)	24
F. TAILOR-MADE COURSES	
1. U.S. Postal Service Auditor Training Course	24
2. Auditing Systems Supported by ADP Equipment	24
3. LEAA Training Program for State Auditors	24

* Course dates will be separately announced by brochure and mailed as a supplement to this Bulletin.

Members of the FGAA National Education Committee are shown at a meeting in the Chairman, Andy Platt's office. Seated from left to right are Messrs. Kromer, Ryan, Hyland, Mastro, and Wood.

APPENDIX II

INTERAGENCY AUDITOR TRAINING CENTER

Brief Description of Training Courses Offered in FY 1973

Course and Content	*Suggested Grade Level* *
A. INTRODUCTORY AUDIT TRAINING	
1. Effective Governmental Auditing I	GS–5/9
Overview of Auditing in Government	
Role of GAO	
Role of Auditor	
United States Code	
Management Needs	
Modern Day Auditing	
Types of Audits	
Audit Cycle	
Audit Pre-Planning	
Survey Techniques	
Program Development	
Interview Techniques	
Recognition, Discovery and Development of Findings	
Essentials of Good Workpapers	
Reporting Systems and Practices	
Standards of Good Audit Writing	
Professional Development	
Succeeding in the Audit Environment	
Auditor Personal Relationships	
Case Problems and Exercises	
2. Effective Governmental Auditing II	GS–5/9
Case Study Presentation	
Preliminary Planning and Survey	
Development and Execution of the Audit Plan	
Management of the Audit	
Development and Reporting of Findings	
Use of Computer and Sampling Techniques During the Audit	
Auditor's Responsibility for Recognition, Handling and Discovery of Fraud	
Communicating with Management	
B. TECHNICAL AND REFRESHER TRAINING	
1. Successful Audit Report Writing	GS–9/15
How To Attack the Problem	

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II
continued

Course and Content	*Suggested Grade Level* *
Learning About Your Readers	
Organizing the Material	
Writing the First Draft	
Revising the Draft	
The Functional Use of Punctuation	
Simplicity in Writing	
2. Developing and Presenting Audit Findings	GS–9/12
Side Captions	
Opening Statements	
Development Section—Criteria, Cause, Effect	
Recommendations	
Management Comments	
Repeat Findings	
Main and Minor Findings	
Case Problems and Exercises	
3. Operational Auditing	GS–9/15
Theory and Applicability of Operational Audits	
Risks Involved	
Productivity of Audit	
Elements of Audit Approach	
Application of Theory	
Areas of Emphasis	
Case Problems and Exercises	
4. Senior and Semi-Senior Audit Training	GS–9/13
The Transition to the Senior Level	
Financing Federal Programs—An Auditor's View	
The Auditor's Relationship With Other Elements of his Organization	
Planning, Programming and Scheduling	
Technical Direction and Performance	
Developing the Audit Approach	
Preparing Audit Programs	
Managing the Audit	
Internal Audit of an Organizational Entity	
Auditing ADP Systems	
Use of Statistical Sampling	
Audit of a Contractor/Grantee	
Contract/Internal Audit Interface	
Developing Audit Conclusions and Recommendations	
The Audit Report	
Personnel Management	
5. Semi-Senior Training	GS–9/13
Comprehensive Case Study Covering All Aspects of the Execution of an Audit in which the class is divided into teams of four students with each team actually performing a management audit of a regional or field office.	

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II
continued

Course and Content	*Suggested Grade Level* *
6. Written Communication for Auditors An intensive program devised to upgrade the auditor's competence in the all-important area of written communication. A confidential analysis of each enrollee's written communication is included in the seminar. Conducted by Mrs. Mary C. Bromage, Associate Professor of Written Communication, University of Michigan.	GS–9/15
C. ADVANCED AUDIT TECHNIQUES	
1. Auditing Systems Supported by ADP Equipment I Introduction to System Analysis and Design ADP Equipment ADP Terminology Computer Exercises Grid and Logic Chart Preparation Elements of Computer Programming Internal Controls and Audit Trails in an ADP Environment Surveying Techniques and Approaches Basic Auditing Approaches and Techniques	GS–9/15
2. Auditing Systems Supported by ADP Equipment II Review of Surveying and Audit Approaches of Course I Introduction to the use of new and sophisticated tools and techniques during the survey and audit in an ADP environment Auditor's role as an ADP advisor and consultant Case problem on application of audit and survey techniques in relatively complex ADP environment Preparation of and evaluation of audit programs and expected audit findings	GS–9/15
3. Auditing Systems Supported by ADP Equipment III— "Hands-On" Computer Exercises Review of Survey and Audit Approaches of Courses I and II Latest Audit Approaches Case Problem on Survey and Audit in a Complex ADP Environment	GS–9/15
4. Auditing Security in an ADP Environment What is "Computer Security"? The Non-Technical Common Sense Approach One Guiding Principle for an Audit of "Computer Security" Dividing the Audit into Five Workable Categories	GS–9/15

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II
continued

Course and Content	*Suggested Grade Level* *
Cost of Security vs. Cost of Disruption	
Known Problem Areas	
Reasonable Audit Objectives	
The In-Class Preparation of a Workable, Common Sense Guide	
5. Statistical Sampling in Auditing I	GS–9/15
Basic Concepts	
Random Selection Procedures	
Sampling for Different Purposes	
Determining Size of Samples	
Estimation Methods	
Evaluating Sampling Results	
Point vs Interval Estimates	
Non-Sampling Error	
6. Statistical Sampling in Auditing II	GS–9/15
Refresher of Basic Probability Sampling and Audit Concepts	
Case Studies Covering Application of Wide Variety of Probability Sampling Audit Problems	
Cluster Sampling and Auditing	
Stratified Sampling Audits	
Other Sampling Audit Techniques	
7. Flow Charting and Its Applicability to Auditing	GS–9/15
Use of Flow Charting as an Audit Tool	
Principles and Techniques That Are Applied in the Use of Flow Charting	
Recording and Analyzing Information Collected	
Developing Improved Methods of Operation	
Potential Use of Graphic Flow Charts in Reports and Presentations	
Case Problems and Exercises	
D. SUPERVISORY AND EXECUTIVE TRAINING	
1. Seminar for Audit Managers	GS–12/16
Increasing Management Recognition	
Organization of the Audit Staff	
Staff Management	
Overall Audit Planning and Control	
2. Executive Development of Auditors I	GS–13/16
Communication Skills	
Human Relations at Work for Auditors	
Job Needs, Job Enrichment, Job Satisfaction	
Personnel Responsibilities of Supervisory Auditors	
3. Executive Development of Auditors II	GS–13/16
Fundamental Concepts in Audit Staff Relations	
Mainsprings of Motivation	
Motivational and Maintenance Factors	

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II continued

Course and Content	*Suggested Grade Level* *
The Motivation Process Basic Human Relations Factors The Auditor's Role as a Leader The Auditor in the Organization Communication by Auditors Planning Ahead with Audit Group Behavior in Perspective	
4. Audit Manager Seminar on GAO Requirements	GS–13/16
Internal Auditing in Federal Agencies Role of Internal Auditing Scope of Internal Audit Work Location in the Organization Relationship to Other Internal Audit Activities Audit Personnel Management of the Internal Audit Function Internal Audit Reports Follow-Up of Audit Recommendations Relationship of Internal Audits to: a. Other Agency Audits b. GAO Audits	
Accounting Principles and Standards for Federal Agencies Purposes and Objectives of Federal Agency Accounting Standards for Internal Management Control Standards for Accounting Systems Accrual Basis of Accounting Fund Controls Account Structure Assets, Liabilities and Investment of the U.S. Government Financial Reporting Reporting Standards Review and Approval of Agency Accounting Systems Discussion of Problems and Proposed Solutions	
5. Planning, Managing and Reporting for Audit Managers and Supervisors	GS–13/16
Planning and Programming Audits and Reviews Management of Audits and Reviews Reporting on Audits and Reviews Use of Computer Audit Techniques and Other Specialized Audit Procedures Professionalism in Auditing Case Study Presentations	

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II
continued

Course and Content	*Suggested Grade Level* *

E. STATE AND LOCAL AUDITOR TRAINING

1. Development of Indirect Cost Allocation Plans For State and Local Governments Under OMB Circular A–87
   - Evolution of A–87
   - Local-State-Federal Cooperation
   - Local-State-Wide Cost Allocation Plans
   - Departmental Indirect Cost Proposals
   - Relationship between Local-State Plans and Departmental Proposals
   - Continuity of Allocations
   - Coordination between Federal Agencies
   - Cognizant Assignment of Responsibilities
   - Cost Principles of A–87
2. Specialized State and Local Government Auditor Training, Course #1 (In Process of Development)
3. Specialized State and Local Government Auditor Training, Course #2 (In Process of Development)

F. TAILOR-MADE COURSES

1. U.S. Postal Service Auditor Training Course
   The Interagency Auditor Training Center in cooperation with representatives of the U.S. Postal Service Inspection Service has developed a one-week training session for recently employed Postal Service auditors.
2. Auditing Systems Supported by ADP Equipment
   The Interagency Auditor Training Center in conjunction with the Dept. of Labor, Division of Employment, State of New York has developed a one-week training program for Unemployment Insurance Bureau personnel to assist such personnel in developing the skills necessary in auditing the expanded EDP system. Such specially designed training program provides a workable approach to the increasingly computerized payroll systems encountered by State audit personnel.
3. LEAA Training Program for State Auditors
   The Interagency Auditor Training Center in cooperation with the Office of Audit, Law Enforcement Assistance Administration, Department of Justice, has developed a two-week training ses-

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II
continued

Course and Content	*Suggested Grade Level* *
sion for State Auditors associated with the LEAA Programs. This training program is designed to increase the auditors' proficiency in making more effective audits of LEAA programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.	

*** All courses are given in Washington, D.C. unless otherwise indicated.**

Joseph Robertson, Director, Bureau of Intergovernmental Personnel Programs, U. S. Civil Service Commission, addresses the Joint State/Federal Financial Management Conference on the Intergovernmental Personnel Act.

George Messenger, Assistant Center Director is shown discussing structuring of the LEAA Training program with Thomas H. Dyson, Mississippi State Audit Office on his right and Carl R. Gzyms, California Council on Criminal Justice.

The Honorable L. J. Andolsek, U.S. Civil Service Commissioner is shown addressing a local suburban FGAA Chapter at a recent awards ceremony.

Governor Marvin Mandel of the State of Maryland is shown receiving a gift on behalf of the Montgomery-Prince Georges Chapter, FGAA after an address to Chapter members.

Mrs. Mary W. Platt is shown at the Montgomery-Prince Georges FGAA Chapter Awards Ceremony. Seated at her right is William Walsh recipient of the Annual Outstanding Service Award.

APPENDIX III

INTERAGENCY AUDITOR TRAINING CENTER
State, Possession, Territory, Commonwealth and Foreign Country Enrollments
Fiscal Year 1972

A. ENROLLMENTS BY STATE

State	*Enrollments*	*State*	*Enrollments*
New York	34	West Virginia	5
Maryland	23	Mississippi	4
Alaska	22	Nevada	4
Oklahoma	18	North Dakota	4
Georgia	16	Delaware	3
Michigan	14	Idaho	3
Kentucky	13	Louisiana	3
Florida	12	New Hampshire	3
Pennsylvania	12	Oregon	3
Maine	11	Wyoming	3
Ohio	11	Arizona	2
Minnesota	10	Arkansas	2
Colorado	8	Connecticut	2
Texas	8	Hawaii	2
Alabama	7	Massachusetts	2
New Jersey	7	Missouri	2
Tennessee	7	South Carolina	2
Montana	6	South Dakota	2
North Carolina	6	Utah	2
Vermont	6	Wisconsin	2
Virginia	6	Indiana	1
California	5	Iowa	1
Illinois	5	Nebraska	1
Kansas	5	Washington	1
New Mexico	5	Total Enrollments	336

B. ENROLLMENTS BY POSSESSION, TERRITORY, OR COMMONWEALTH

Virgin Islands	20
Guam	9
Puerto Rico	8
American Samoa	2
Total Enrollments	39

C. ENROLLMENTS BY FOREIGN COUNTRY

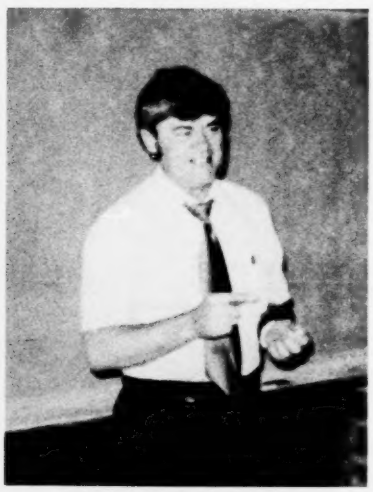
Germany	169
Canada	6
Total Enrollments	175

SUMMARY OF ENROLLMENTS

By State	336
By Possession, Territory, or Commonwealth	39
By Foreign Country	175
TOTAL ENROLLMENTS	550

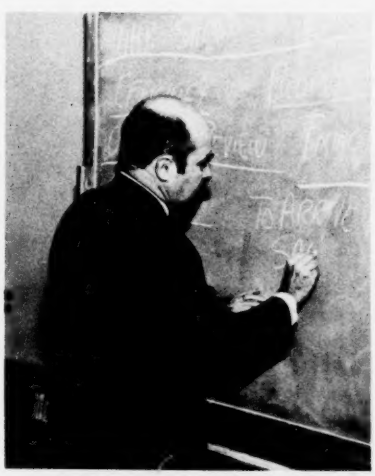
VIRGIN ISLANDS TRAINING

INSTRUCTOR: CARL UHLIG, Senior Instruction Specialist, U.S. Postal Service; Subject: Successful Audit Report Writing I



INSTRUCTOR: ROBERT GOFFUS, Assistant Administrator for Audit, LEAA, Department of Justice, Subject: LEAA Audit Responsibilities

INSTRUCTORS IN ACTION



INSTRUCTOR: FLETCHER W. LUTZ, Director, Bureau of Accounts and Statistics, CAB; Course: Seminar for Audit Managers

INSTRUCTOR: JAMES C. BOSTAIN, Scientific Linguist, Department of State; Course: State Auditor Training Course

APPENDIX IV

INTERAGENCY AUDITOR TRAINING CENTER
Federal Agency Non-Sponsors Enrolling Students Fiscal Year 1972

1. Atomic Energy Commission
2. American National Red Cross
3. Central Intelligence Agency
4. Civil Aeronautics Board
5. Civil Service Commission

Department of Agriculture

6. Consumer and Marketing Service

Department of Commerce

7. National Oceanic and Atmospheric Administration

Department of Defense

8. Defense Contract Audit Agency
9. National Security Agency
10. Office of the Secretary
11. Department of Health, Education and Welfare

Department of Justice

12. Law Enforcement Assistance Administration

Office of Audit

Department of Labor

13. Labor Management Service Administration
14. Office of the Comptroller
15. Office of Labor Management
16. Office of Procurement Policy
17. Manpower Administration

Department of Transportation

18. Federal Highway Administration
19. Department of the Air Force

Department of the Army

20. Corps of Engineers, Buffalo, N.Y.
21. Engineer District, Rock Island, Ill.
22. Engineer Division, Cincinnati, Ohio
23. Fort Detrick, Md.
24. Fort Dix, N.J.
25. Fort Eustis, Va.
26. Fort George G. Meade, Md.
27. Frankford Arsenal
28. New Cumberland Army Depot
29. Office of Civil Defense
30. Second Logistical Command
31. Theater Army Support Command, Europe
32. Watervliet Arsenal
33. Department of the Interior

Department of the Navy

34. Naval Academy
35. Naval Audit Service
36. Naval Material Command
37. Naval National Command Support Activity
38. Naval Supply, Puget Sound
39. Naval Weapons Laboratory

Department of the Treasury

40. Bureau of Accounts
41. Internal Revenue Service

District of Columbia Government

42. Examination and Compliance Division
43. Environmental Protection Agency
44. Farm Credit Administration
45. Federal Power Commission
46. General Accounting Office
47. General Services Administration
48. Government Printing Office
49. Interstate Commerce Commission
50. National Aeronautics and Space Administration
51. National Credit Union Administration
52. National Foundation on the Arts and the Humanities
53. Postal Rate Commission
54. U.S. Marine Corps
55. Veterans Administration

BEHIND THE SCENES

Shirley Wellman is shown mailing out brochures announcing a course offering.

Eileen Frumkin is also shown mailing out brochures announcing a course offering.

Representatives of Sponsoring Agencies meet. Photograph shows representatives of Sponsoring Agencies at a Board of Directors meeting. Seated from left to right are Messrs. Hickey, Stennett, Welker, Mazur, Peratino, Soden, and McClure. Mrs. Wellman, Center Administrative Assistant, is shown in the rear taking notes.

APPENDIX V

INTERAGENCY AUDITOR TRAINING CENTER Guest Speakers and Instructors Fiscal Years 1969, 1970, 1971 and 1972

A. Guest Speakers at the Center During Fiscal Years 1969, 1970, 1971 and 1972

Andolsek, Honorable L. J., Commissioner, U.S. Civil Service Commission
Baldwin, Honorable David R., Former Assistant Secretary of Commerce for Administration
Bobys, Harold J., Partner, Alexander Grant and Company, Certified Public Accountants
Copenhaver, William H., Minority Professional Staff, Committee on Government Operations, House of Representatives, U.S. Congress
Coster, Clarence, Associate Administrator, Law Enforcement Assistance Administration
Ehat, Dr. Donald M., President, Organizational Development Associates (2)
Frankel, William A., Partner, Wolf and Company, Certified Public Accountants (2)
Howell, Frank S., Renegotiation Board Member
Imhoff, Honorable Lawrence E., Former Deputy Assistant Secretary of Commerce for Administration
Jobe, Honorable Larry A., Assistant Secretary of Commerce for Administration
Kelly, Honorable James F., Former Assistant Secretary (Comptroller), Department of Health, Education and Welfare
Lambdin, Pierce J., Legislative Auditor, State of Maryland
Leonard, Jerris, Administrator, Law Enforcement Assistance Administration
McGurrin, James J., Chief, Intergovernmental Affairs Staff, Bureau of Policies and Standards, Civil Service Commission
Neuman, David, Partner, Government Contracts and Grants Department, Peat, Marwick, Mitchell and Co. (3)
Roback, Herbert, Staff Director, House Committee on Government Operations, U.S. House of Representatives

( ) Years of participation.

Robbins, James A., Executive Director, Federal Government Accountants Association (2)

Uyeda, Susumu, Co-Chairman, Interagency Task Force on Grant Standardization Study Team

Walker, David, Assistant Director, Advisory Commission in Intergovernmental Relations

Weitzel, Honorable Frank H., Former Assistant Comptroller General of the United States

Wood, Warren, Partner, Alexander Grant and Company, Certified Public Accountants

B. Instructors at the Center During Fiscal Years 1969, 1970, 1971 and 1972

Addison, Stuart, Program Manager, Audit Policy and Procedures Division, Office of Audit, Department of Housing and Urban Development (4)

Alexander, Charles H., Director, Office of Budget and Program Analysis, Department of Commerce

Angelino, Henry D., Operations Research Analyst, Office of Directorate Weapon Systems Analysis, Assistant Vice Chief of Staff, U.S. Army (3)

Ausmus, Charles F. A., Supervisory Auditor, Office of Audits, Federal Home Loan Bank Board

Barard, Gary, Auditor, Office of Audit, Law Enforcement Assistance Administration

Baras, Hyman, Assistant Director, Defense Division, Procurement, U.S. General Accounting Office

Baurmash, Sidney S., Director, Office of Audits, Department of Commerce (4)

Bequette, James W., Manager, Financial Planning and Accounting, Westinghouse Defense and Space Center

Berling, Alfred E., Supervisory Auditor, Government of District of Columbia

Best, F. Andrew, Computer Specialist, Office of Inspector General, Department of Administration Activities, Department of Agriculture (2)

Blankenship, Hurley, Audit Manager, Office of Audit, Law Enforcement Assistance Administration

Borth, Daniel, Formerly Deputy Director, Financial Management Staff, Office of Policy and Special Studies, General Accounting Office (2)

Bostain, James C., Scientific Linguist, Department of State

Brader, Harold, Survey Director, NARS, General Services Administration (4)

Bramhall, Robert G., Special Agent, Office of Inspector General, U.S. Department of Agriculture

Brewster, James, Special Agent, Federal Bureau of Investigation

Bromage, Mary C., Professor of Written Communication, Graduate School of Business Administration, University of Michigan (4)

Brooks, Luther P., Supervisory Auditor, Government of District of Columbia

Brown, Robert B., Special Assistant, Intergovernmental Audit Relations, Audit Agency, Department of Health, Education and Welfare (2)

( ) Years of participation.

APPENDIX V
continued

Burgess, Robert F., Assistant Internal Audit Officer, Government of the District of Columbia
Burstiner, Allen I., Account Representative, IBM, Data Processing Division
Bussey, David A., Inspector, Policy and Plans, Office of the Inspector General, U.S. Department of Agriculture (2)
Campfield, Dr. William L., Associate Director, Division of Financial and General Management Studies, U.S. General Accounting Office
Carren, Paul M., Manager, Peat, Marwick, Mitchell and Co. (3)
Clark, Eleanor, Financial Systems Analyst, Office of the Secretary, Department of Commerce
Climpson, Harley R., Assistant Director for Recruitment and Assignment, General Accounting Office (2)
Coe, Wayland B., Chief, Division of Internal Audit, Department of Labor
Cohen, Morton, Director, Contract Audits Division, General Services Administration
Connelly, Donald, Director, Financial Management Development Division, Law Enforcement Assistance Administration
Cox, Paul J., Formerly Director, Directives and Forms Management Division, U.S. Postal Service (3)
Craddick, R. Frank, formerly Chief of Research for the U.S. Army Audit Agency (3)
Cronin, John J., Jr., Audit Manager, Civil Division, U.S. General Accounting Office
Crouch, William E., Assistant Director for Audit Management, DCAA
Crowder, Lawrence E., Investigator, Department of Labor (2)
Cutler, Nathan, Director of Audit, Department of Transportation (3)
Dambrauskas, Daniel R., Deputy Associate Director for Municipal Audits, Government of District of Columbia (3)
Dees, C. Stanley, Lawyer, Sellers, Conner and Cuneo
Dellas, Ray, Specialist, Defense Supply Agency
Dittenhofer, Mortimer A., Assistant Director, Financial and General Management Studies Division, U.S. General Accounting Office (2)
Dunlap, William B., Jr., formerly Chief Internal Auditor, Department of the Treasury
Dunn, Ronald J., Program Director, Commands and Staff Audits, U.S. Army Audit Agency (2)
Ebendorf, Thomas A., Compliance Director, Kentucky Commission on Human Rights
Edwards, Clayton, President, Image Associates
Elmore, Oscar M., Audit Manager, Office of Audit, Law Enforcement Assistance Administration (2)
Fagg, Floyd W., Formerly Director, Interagency Auditor Training Center, Presently Government Comptroller, Island of Guam
Fawsett, John W., Associate Director for Research and Development, Office of Logistical Audits, U.S. Army Audit Agency (2)
Fields, Thomas, Supervisory Auditor, Government of District of Columbia
Fine, Harold R., Staff Development Officer, Office of Personnel Management, General Accounting Office

( ) Years of participation.

APPENDIX V
continued

Fink, Louis L., Statistician, Division of Financial and General Management Studies, General Accounting Office

Fisher, Donald M., Contract Administration Manager, Department of the Navy

Fisher, Joseph E., Chief, Training Branch, Office of Personnel and Training, Federal Highway Administration

Francone, Michael J., Chief, Audit Division, Defense Contract Audit Agency

Frankel, William A., Partner, Wolf and Company, Certified Public Accountants

Friedman, Ben, Assistant Director, Office of Audits, Department of Commerce (2)

Gentile, Frank, Assistant Director, Division of Financial Management and General Studies, U.S. General Accounting Office

Geroux, Ray H., Assistant Chief, Production Management Division, Defense Supply Agency

Giddings, Larry, Training Coordinator, Financial Management Development Division, Law Enforcement Assistance Administration

Goffus, Robert, Director, Office of Audit, Law Enforcement Assistance Administration

Goodwin, H. B., Chief, Policy Formulation Branch, Defense Contract Audit Agency

Greess, Leonard, Deputy Inspector General, Department of Agriculture

Grosshans, Werner, Assistant Regional Chief Inspector, U.S. Postal Service

Guokas, Ralph, Supervisory Accountant, U.S. General Accounting Office

Gustaferro, Joseph, President, Computer Command and Control Company

Gzyms, Carl R., Manager, Audit Services, California Council on Criminal Justice

Hamilton, Curtis D., Supervisory Auditor, Office of Audit, Department of Housing and Urban Development

Handzo, Joseph J., Chief, State and Local Branch, Division of Cost Policy and Negotiation, Department of Health, Education and Welfare (2)

Harrison, Anita, Consultant, Organizational Development Associates

Herbert, Leo, Director, Office of Personnel Management, General Accounting Office

Hickey, John J., Assistant Training Director, Office of the Inspector General, U.S. Department of Agriculture (2)

Hudak, Robert E., Assistant Director, Audit Operation Division, Office of Audit, Department of Housing and Urban Development

Huttel, John W., Partner, BOH Associates

Hyatt, Howard, Supervisory Auditor, Office of Audit, Law Enforcement Assistance Administration

Hyland, Bryant, Special Agent, Federal Bureau of Investigation

Jantz, Adolph, Regional Inspector General for Audit, Department of Housing and Urban Development

Jenkins, Hamilton W., Program Manager, Advance Audit Techniques Branch, Defense Contract Audit Agency

( ) Years of participation.

APPENDIX V
continued

Jones, Morgan A., Program Manager, Training and Professional Development Division, Defense Contract Audit Agency
Kane, Michael, Specialist, Defense Supply Agency
Kensky, Dr. Harry C., Associate Director, Division of Financial and General Management Studies, U.S. General Accounting Office
Kirvan, L. Roger, Staff of the Northern Virginia Community College and Private Consultant
Koppenhafer, Frederick, Supervisory Auditor, Office of Audits, Department of Commerce (2)
Kromer, Harry P., Assistant Director, Interagency Auditor Training Center (2)
Kropatkin, Philip, Assistant Director for State and Local Audits, Department of Health, Education and Welfare Audit Agency
Kubelick, Clement L., Supervisory Auditor, Office of Audits, Department of Commerce (2)
Kurutz, Dr. John, Management Educational Specialist, U.S. Postal Service (2)
Layton, Fred D., Associate Director for Financial Management, U.S. General Accounting Office
Levingston, A. C., Internal Audit Coordinator, Department of Transportation, State of Florida
Lloyd, Donald P., Supervisory Auditor, Office of Audits, Department of Commerce (2)
Lutz, W. Fletcher, Director, Bureau of Accounts and Statistics, Civil Aeronautics Board (3)
Madden, Thomas, Assistant General Counsel, Law Enforcement Assistance Administration
Maher, Bernard, Specialist, Defense Supply Agency
Maltagliati, Benedict T., Assistant Internal Audit Officer, Government of District of Columbia
Mandel, Dr. B. J., former Director of the Office of Statistical Programs and Standards, U.S. Postal Service
Manno, Joseph, Chief, Paperwork and Printing Management Branch, Office of Administration and Finance, ACTION (3)
Marpe, Robert, Auditor, Minneapolis Office of the Commodity Credit Corporation, U.S. Department of Agriculture
Mazur, J. Leonard, Assistant Program Manager, Office of Audit, Department of Housing and Urban Development
McDermott, Delia E., Staff Accountant, Federal Maritime Commission
Messenger, George H., Assistant Director, Interagency Auditor Training Center
Michel, Moses A., Assistant Director, Office of Audits, Department of Commerce (4)
Molenda, Joseph J., Supervisory Auditor, Small Business Administration
Moran, John V., Associate Director, Compliance-Office of Labor-Management and Welfare-Pension Reports, Department of Labor
Moum, Harold W., Assistant Chief, External Audit Division, Federal Highway Administration
Muhonen, Elmer W., Director of Audits, Department of Housing and Urban Development (3)

( ) Years of participation.

Murphy, Thomas J., Chief, Policy and Procedures Staff, External Audit Division, Federal Highway Administration
O'Reilly, William M., Vice-President, Capital Training Corporation
Osborne, George, Special Agent, Federal Bureau of Investigation
Ostrow, Morton M., Program Manager, Advanced Audit Techniques Branch, Defense Contract Audit Agency
Passuth, Frank V., Assistant Director, Audit Operations Division, Department of Housing and Urban Development (3)
Patermaster, Jack, Supervisory Auditor, Internal Audit Office, National Science Foundation (3)
Pepper, Robert G., Supervisory Auditor, Office of Internal Audit, Department of Justice (3)
Peratino, Chris S., Director, Office of Audit, Smithsonian Institution (3)
Peterson, Robert A., Supervisory Auditor, General Accounting Office
Platt, Elwood A., Director, Interagency Auditor Training Center (4)
Proctor, Roy M., President, Proctor Associates
Pulzone, Orlando J., Assistant Internal Audit Officer, Government of the District of Columbia (2)
Redding, Lester E., Director, Eastern Training Center, Small Business Administration
Reynolds, Allan L., Deputy Director, Health, Education and Welfare Audit Agency
Rine, William, Deputy Director, Office of Audit, Law Enforcement Assistance Administration
Roberts, E. Price, Auditor, Office of Audits, Department of Commerce (2)
Scheerer, Carl, Chief, Records Systems Branch, Paperwork Controls Division, National Achives and Records Service, Government Services Administration
Schintzel, Arthur, formerly Chief, Internal Audit Program Development Branch, Internal Revenue Service
Schornagel, Henry, Director, Training and Coordination, Office of Audit, Law Enforcement Assistance Administration
Schwartz, Walter, Procurement Liaison Auditor, Defense Contract Audit Agency
Sobota, Edward, Director of Finance, The National Council on the Aging
Spangler, Richard L., Assistant Director, Eastern Training Center, Small Business Administration
Sparks, Joseph, Supervisory Auditor, Internal Audit Division, Bureau of Chief Postal Inspector, U.S. Postal Service
Speshock, Edward, Management Analyst, Office of Management and Budget
Spory, Eugene, Program Manager, Law Enforcement Assistant Administration
Stearns, Richard A., Chief, Employee Development Division, Department of Commerce (4)
Stepnick, Edward, Director, Department of Health, Education and Welfare Audit Agency
Stevenson, W. Schyler, Chief, Systems Development, Environmental Research Laboratories, Boulder, Colorado (2)

( ) Years of participation.

Stunder, William, Audit Manager, Policy and Plans Division, Department of Housing and Urban Development
Sussman, Charles, Director, Audit Policy and Procedures Division, Office of Audit, Department of Housing and Urban Development
Teitelbaum, Louis N., Director, Audit Division, Federal Housing Administration, Department of Housing and Urban Development (4)
Thomas, James B., Jr., Staff Accountant, Interstate Commerce Commission (3)
Tierney, Cornelius E., Manager, Peat, Marwick, Mitchell and Company (2)
Todd, William R., Assistant Regional Manager, Office of Audit, Department of Housing and Urban Development
Trubo, George, Director, Office of Inspection and Review, Law Enforcement Assistance Administration
Uhlig, Carl E., Senior Instruction Specialist, Postal Service Management Institute, U.S. Postal Service (2)
van Roijen, Robert D., Jr., IBM Marketing Representative to Departments of Commerce, Labor, and Housing and Urban Development
Wallace, Fountain L., Supervisory Auditor, Office of Audits, Department of Commerce (2)
Welker, Robert A., Deputy Director, Office of Audits, Small Business Administration (3)
Wertz, Richard, Executive Director, Governor's Commission on Law Enforcement and Administration of Justice, State of Maryland
Wilburn, Arthur J., Chief, Management Division, Defense Contract Audit Agency (4)
Williams, Larry, Auditor, Office of Audit, Law Enforcement Assistance Administration
Wolff, George J., Cost Policies and Negotiation Specialist, Office of Grant Administration Policy, Department of Health, Education, and Welfare (2)
Woodard, Paul, General Counsel, Law Enforcement Assistance Administration
Woodbury, Maynard, Director of Internal Audit Policy Division, Office of the Secretary of Defense

ADDITIONS

Velde, Richard W., Associate Administrator, Law Enforcement Assistance Administration
Berard, Thomas C., Director for Administration, Pennsylvania Governors Justice Commission
Dyson, Thomas H., Federal Program Specialist, Mississippi State Audit Office
Henderson, Mary Ellen, Fiscal Officer, Arkansas Commission on Crime and Law Enforcement
Lauer, Charles, Deputy Administrator, Office of General Counsel, LEAA
Lynch, Michael, Financial Mgmt. Specialist, LEAA

( ) Years of participation.

Mr. and Mrs. Larry A. Jobe are shown attending a recent professional meeting in Washington, D.C.

Sidney S. Baurmash, Director of Audits, Department of Commerce is shown as he addresses the FGAA 21st Annual National Symposium in Los Angeles, California.

APPENDIX VI

PRINCIPAL OFFICIALS OF THE INTERAGENCY AUDITOR TRAINING CENTER

Administrative Direction

Larry A. Jobe
Assistant Secretary for Administration
Vacant
Deputy Assistant Secretary for Administration
Elwood A. Platt
Director, Interagency Auditor Training Center

Representatives of Sponsoring Agencies

Sidney S. Baurmash
Director of Audits, Department of Commerce
Daniel R. Dambrauskas
Deputy Associate Director for Municipal Audits, District of Columbia Government
Louis B. Glenn
Chief, Branch of Management Review, Department of Labor
Leonard H. Greess
Deputy Inspector General, Department of Agriculture
Frank W. Lowe
Acting Director, Internal Audit Division, Office of Economic Opportunity
J. Leonard Mazur
Assistant Program Manager, Office of Audit, Department of Housing and Urban Development
Chris S. Peratino
Director, Office of Audit, Smithsonian Institution
John Paul Soden
Executive Officer, Office of Audits, Department of Transportation
Hubert A. Smith, Jr.
Assistant to the Director, Office of Audits, U.S. Postal Service
James L. Stennett
Senior Audit Manager, Internal Audit Office, National Science Foundation
Robert A. Welker
Deputy Director, Office of Audit, Small Business Administration

ACTIVITIES OF THE DIRECTOR

The Director, Andy Platt, is shown receiving the "gavel" as incoming President of the FGAA Montgomery-Prince Georges Chapter from outgoing President, Benedict Maltagliati.

The Director, Andy Platt, is shown conducting a seminar at the Financial Management Conference on March 20, 1972, in Washington, D. C.

Andy Platt is shown making the Center Award at the 21st FGAA Annual National Symposium in Los Angeles, California.

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